

Maine Revised Statutes
Title 36: TAXATION
Chapter 115: UNORGANIZED TERRITORY
EDUCATIONAL AND SERVICES TAX

§1603. DEFINITION OF "MUNICIPAL COST COMPONENT"

1. Definition. For the purposes of this chapter, "municipal cost component" means the cost of funding services in the Unorganized Territory Tax District that would not be borne by the State if the Unorganized Territory Tax District were a municipality, but does not include a state cost allocation charge, including, without limitation, reimbursement to the General Fund for departmental functions such as accounting, personnel administration and supervision. "Municipal cost component" also includes the cost of funding obligations of the unorganized territory under the terms of a tax increment financing district approved by the Commissioner of Economic and Community Development pursuant to Title 30-A, chapter 206. The "municipal cost component" includes, but is not limited to:

A. The cost of education, as would be determined by the Essential Programs and Services Funding Act if the unorganized territory were a municipality; [2005, c. 686, Pt. A, §65 (AMD).]

B. The cost of services the state funds in the unorganized territory that are funded locally by a municipality; the cost of forest fire protection to be included in the cost component must be determined in accordance with Title 12, section 9205-A and collected in the same manner as other portions of the municipal cost component; [2007, c. 627, §34 (AMD).]

C. The cost of reimbursement by the State for services a county provides to the unorganized territory in accordance with Title 30-A, chapter 305. A county may not be reimbursed for services provided on or after January 1, 1979, unless a legislative allocation is obtained pursuant to this chapter. If a county receives, in addition to its budget, funds that are designated by the Legislature for a specific purpose and the county does not spend those funds for that specific purpose in that fiscal year, then the reimbursement under this chapter to that county for the next fiscal year must be reduced by an amount equal to the amount of funds so designated that were not expended for that specific purpose; and [2007, c. 627, §34 (AMD).]

D. The cost for payments that the unorganized territory is required to make pursuant to the terms of a tax increment financing district approved by the Commissioner of Economic and Community Development pursuant to Title 30-A, chapter 206 with respect to taxable property in the Unorganized Territory Tax District. [2009, c. 619, Pt. B, §1 (AMD).]

[2009, c. 619, Pt. B, §1 (AMD).]

SECTION HISTORY

1977, c. 698, §8 (NEW). 1979, c. 440, §1 (AMD). 1979, c. 646, §3 (AMD). 1983, c. 471, §17 (AMD). 1983, c. 556, §19 (AMD). 1987, c. 737, §§C80,C106 (AMD). 1989, c. 6, (AMD). 1989, c. 9, §2 (AMD). 1989, c. 104, §§C8,C10 (AMD). RR 1993, c. 1, §107 (COR). 1995, c. 565, §1 (AMD). 1999, c. 554, §1 (AMD). 2005, c. 683, §A65 (AMD). 2007, c. 627, §34 (AMD). 2009, c. 619, Pt. B, §1 (AMD).

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